IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 7TH MARCH 2007 / 16TH PHALGUNA 1928

WP(C).No. 32042 of 2004(M)

PETITIONER:

VINNY VINCENT, ELAVATHINGAL,
EDATHIRUTHY, THRISSUR DISTRICT.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:
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1. SALES TAX OFFICER,
IRINGALAKUDA.

2. DEPUTY TAHSILDAR(RR),
KODUNGALLUR.

3. DISTRICT LEVEL COMMITTEE FOR ST,
EXEMPTION, REP. BY THE DISTRICT MANAGER (SALES)
DISTRICT INDUSTRIES CENTRE, TRICHUR.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 32042/2004 M

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE APPLICATION FOR ST EXEMPTION DT. 25/1/2002.

EXT.P2. COPY OF THE DECISION OF SLC DT. 17/09/2004 WHICH WAS RECEIVED ON 28/09/2004.

EXT.P3. COPY OF THE REVISED ORDER PASSED BY R1 U/S. 19(a) BEARING NO. 2516-3220 DT. 31/12/01 FOR THE YEAR 98-99.

EXT.P3A. COPY OF THE REVISED ORDER BY THE R1 U/S. 19(A) BEARING NO. 25163220 DT. 31/12/01 FOR THE YEAR 99-00.

EXT.P3B. COPY OF THE REVISED ORDER BY THE R1 U/S. 19(A) BEARING NO. 25163220 DT. 31/12/01 FOR THE YEAR 2000-01.

EXT.P4. COPY OF THE APPELLATE ORDER DT. 31/3/04 OF THE APPELLATE ASST. COMMISSIONER, COMMERCIAL TAXES, THRISSUR.

EXT.P5. COPY OF THE RR NOTICE BY THE 2ND RESPONDENT NO. B1.8877/04 DT. 22/7/2004.

EXT.P5A. COPY OF THE RR NOTICE NO. B1/8878/04 DT. 22/07/04 BY THE R2.

EXT.P5B. COPY OF THE RR NOTICE NO. B1/ 8879/04 DT. 22/7/2004 BY R2.

True copy

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K.BALAKRISHNAN NAIR, J.

W.P.(C).No.32042 of 2004-M

Dated this the 7th day of March, 2007

JUDGMENT

The petitioner has approached this Court praying for a direction to the third respondent to consider and pass orders on his claim for exemption from payment of sales tax. He also challenged Exts.P5, P5A and P5B revenue recovery notices. The learned counsel for the petitioner submitted that during the pendency of the writ petition, the District Level Committee has allowed his claim in part. If that be so, the petitioner may move the assessing authority for appropriate relief based on the said order.

K.BALAKRISHNAN NAIR, JUDGE.

MS